

Article 2: Administrative Code

Division 17: Fiscal

§22.1701 County Assessor — City Duties

That said City of San Diego does hereby elect that the duties of assessing property and collecting taxes provided by the law to be performed by the Assessor and Tax Collector of said City of San Diego, shall be performed by the County Assessor, and the County Tax Collector, respectively, of the County of San Diego, said county being the county in which said City of San Diego is situated.
(Incorp. 1-22-1952 by O-5046 N.S.)

§22.1702 State Law Applicable

That this election is made and said City of San Diego does hereby elect to avail itself of the provisions of an act of the legislature of the State of California, entitled, “An act to provide for the levy and collection of taxes, by and for the use of Municipal Corporations and Cities incorporated under the laws of the State of California, except Municipal Corporations of the first class, and to provide for the consolidation and abolition of certain Municipal Offices, and to provide that their duties may be performed by certain officers of the County, and fixing the compensation to be allowed for the services so rendered to such Municipal Corporations,” Approved March 27, 1895, Statutes 1895, Page 219, together with the amendments thereof and supplements thereto.
(Incorp. 1-22-1952 by O-5046 N.S., contained in O-11066 O.S. adopted 5-2-1927.)

§22.1703 State Law Not Applicable to City Treasurer

This election is made in relation to the assessing of property and collecting of taxes but that the provisions of said act in relation to the duties of the Treasurer of said City are not elected by said City to be made use of.
(Incorp. 1-22-1952 by O-5046 N.S., contained in O-11066 O.S. adopted 5-2-1927.)

§22.1704 State Law Applicable — City Treasurer — Powers and Duties

That the City Council of the City of San Diego hereby determines that the duties heretofore performed by the City Tax Collector of the City of San Diego under and by virtue of that certain Act of the Legislature of the State of California, entitled, “An act to provide for the acquisition, installation, construction, reconstruction, extension, repair and maintenance by municipalities of waterworks, electric power works, gas

works, lighting works, and other public works and utilities; for the assessment of the cost and expenses thereof upon the property benefited; and for the issuance of improvement bonds to represent such assessments,” and to repeal an Act entitled “An Act to provide for the lighting of public streets, lanes, alleys, courts and places in municipalities, and for the assessment of the costs and expenses thereof upon the property benefited thereby, approved March 21, 1905,” approved June 6, 1913, shall be performed by the City Treasurer of the City of San Diego, and the said City Treasurer is hereby empowered, authorized and directed to perform all the duties provided in said act to be performed by the City Tax Collector.

(Incorp. 1-22-1952 by O-5046 N.S., contained in O-11758 O.S. adopted 6-4-1928.)

§22.1704.1 Same — Additional Powers and Duties

That the Council of The City of San Diego hereby determines that the duties heretofore performed by the City Tax Collector and City Assessor of The City of San Diego under and by virtue of that certain act of the Legislature of the State of California, entitled, “An Act requiring the recording of maps of subdivisions of land into lots for the purpose of sale, and prescribing the conditions on which such maps may be recorded, and prohibiting the selling or offering for sale of land by reference to said maps unless the same are recorded,” approved March 15, 1907, and amendments thereto, shall be performed by the City Auditor and Controller of The City of San Diego, and the said City Auditor and Controller is hereby empowered, authorized and directed to perform all the duties provided in said act to be performed by the City Tax Collector and City Assessor.

(Incorp. 1-22-1952 by O-5046 N.S., contained in O-12045 O.S. adopted 11-19-1928.)

§22.1705 Disposition of Fines and Forfeitures

All fines or forfeitures collected upon conviction or upon forfeiture of bail of any person charged with a violation of any of the provisions of this Code shall be paid into the City Treasury of said City, and deposited in the funds provided for by the Charter of said City.

(Incorp. 1-22-1952 by O-5046 N.S., contained in O-2423 N.S. adopted 4-21-1942.)

§22.1706 Repayment of Money by City — Authority of Treasurer

That the Council hereby authorizes the City Treasurer to refund any money voluntarily paid to such city or to any department of said city where the money was voluntarily paid to such city, under a mistake of law or fact in such cases where the person who pays such money receives no consideration for his payment and to which money the City has no moral right, and which moneys in good conscience and equity and justice

should be returned to such person making payment. In all such cases the person seeking such refund shall comply with the provision of the Charter as to the filing of claims or demands, and the City Manager or the head of the Department of the City to which such money was erroneously paid shall certify in writing that such payment was made under a mistake of law or fact and that the payor has received no consideration from the City for his payment to the City.

(Incorp. 1-22-1952 by O-5046 N.S., contained in O-3911 N.S. adopted 11-3-1948.)

§22.1707 Collection of Debts Owed to The City— Authority of Treasurer

(a) Authorization.

Section 45 of the San Diego City Charter authorizes the City Treasurer to demand and receive payment when any person is indebted to the City. The Treasurer is further authorized to charge a referral fee on all delinquent accounts referred for collection; to charge interest on accounts referred for collection; to discontinue collection efforts in cases where the collection costs exceed the amount owed; and to designate certain agents to carry out the Treasurer's duties.

(b) Referral Fee.

Once a delinquent account has been referred to the City Treasurer for collection, the Treasurer may charge any person indebted to the City a referral fee of ten dollars (\$10.00) or ten percent (10%) of the amount referred, whichever is greater, up to a maximum of two hundred fifty dollars (\$250.00), to cover costs of collection.

(c) Interest Charge.

Notwithstanding any other provisions of the San Diego Municipal Code, the City Treasurer is hereby authorized to impose an interest fee of twelve percent (12%) per year on accounts referred for collection, such interest to commence on the date of referral by an administering department.

(d) Discontinuance of Collection.

The City Treasurer is authorized to discontinue or compromise collection efforts on outstanding accounts when the collection costs will exceed the amount recoverable, or where the Treasurer decides there is no reasonable likelihood of recovery of the amount owed.

(e) Priorities of Penalties.

If any federal, state or local law or any contract provides for exclusive, specific imposition of charges, penalties or interest, such specifications shall prevail over those delineated in this section.

(“Collection of Debts Owed to The City— Authority of Treasurer” added 6-22-1992 by O-17784 N.S.)